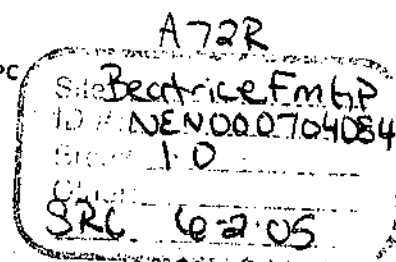


**Polsinelli | Shalton
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Scott A. Young
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June 2, 2005



Mr. Kevin Larson
SUPR/ EFLR
U.S. Environmental Protection Agency, Region 7
901 5th Street
Kansas City, Kansas 66101

**Re: Beatrice Gas & Power Company/Former Manufactured Gas Plants ("Site")
Beatrice County, Nebraska**

Dear Mr. Larson:

We are writing on behalf of Centel Corporation. This letter is in response to the May 19, 2005 letter from Celia Tapia of the EPA, addressed to Centel, regarding the Site.

This letter is an indication of Centel's willingness to participate in negotiations with the EPA concerning a potential response action in connection with this Site.

In order to facilitate these negotiations, Centel requests the EPA provide it with a copy of all information the Agency has regarding the conditions and assessments at and regarding the Site, together with information regarding the approximately \$154,697.45 that the Agency had indicated has been spent to date in response actions at the Site.

Furthermore, Centel is concerned to understand what actions the Agency would propose to take in connection with Beatrice to protect Centel's rights to pursue other potentially responsible parties in light of the recent decision of the United States Supreme Court in Cooper Industries, Inc. v. Aviall Services, Inc.

If you have any questions please call.

Very truly yours,


Scott A. Young

SAY

cc: Steve Cole
Jeff Adkins
Brenda Peterson

40254075



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